

**RT-2-X Amended Telecommunications Tax Return****Step 1: Identify your business**

Station no. 052

Do not write above this line.

- 1 Illinois Business Tax number (IBT no.): _____ - _____
- 2 Certificate of registration no.: **T** - _____
- 3 Taxpayer's name: _____
- 4 Business' name: _____
- 5 Business' address: _____
Number and street
- City _____ State _____ ZIP _____

- 6 Check the appropriate box and complete the information to indicate the tax period for which you are filing this amended return:
- ☐ **Month** of ____/____/____
- ☐ **Quarter** ending ____/____/____
- ☐ **Year** ____-____
- 7 ☐ Check here if your address has changed.
- 8 Is this a final return? ☐ yes ☐ no
- "Final"** indicates you will no longer conduct business. If **"yes,"** complete the following information:
- ☐ I **sold** my business on ____/____/____.
- ☐ I **discontinued** business on ____/____/____.
- If **"sold,"** provide the new owner's information:
- Name: _____
- Address: _____

Step 2: Figure your net gross charges subject to tax - Figures as they should have been filed

- 9 Gross charges (defined on back) billed during the period for which you are filing this return. **9** _____
- 10 Total amount you received during the period for which you are filing this return on credit previously extended. **10** _____
- 11 **Add Lines 9 and 10.** This amount is your gross charges subject to tax. **11** _____
- 12 Deductions.
- a Gross charges billed to the federal government **12a** _____
- b Gross charges billed to the state of Illinois **12b** _____
- c Tax-free sales billed to resellers **12c** _____
- d Other. Explain: _____ **12d** _____
- 13 **Add Lines 12a through 12d.** This amount is your total deduction. **13** _____
- 14 **Subtract Line 13 from Line 11.** This amount is your net gross charges subject to tax. **14** _____

Step 3: Figure your tax due - Figures as they should have been filed

- 15a Amount of Line 14 subject to the current state and municipal tax rate **15a** _____
- 15b Tax due at the current state and municipal rates **15b** _____
- 16a Amount of Line 14 subject to tax at rates other than the current rates **16a** _____
- 16b Tax due at rates other than the current tax rates **16b** _____
- 17 **Add line 15b and Line 16b.** This is your total tax due. **17** _____
- 18 Credit for tax you paid to other states or to telecommunication retailers. See instructions. **18** _____
- 19 **Subtract Line 18 from Line 17.** This is the total Telecommunications Tax due. **19** _____
- 20 If you file this return and pay the amount due by the due date, multiply Line 19 by 1% (.01). **20** _____
- 21 **Subtract Line 20 from Line 19.** This is your tax due after the discount. **21** _____
- 22 If you pay on a quarter-monthly basis, write the amount you paid in estimated payments. If not, write "0." **22** _____
- 23 If Line 22 is greater than Line 21, **subtract Line 21 from Line 22.** This is the amount you overpaid. Go to Step 4. **23** _____
- 24 If Line 22 is less than Line 21, **subtract Line 22 from Line 21.** This is the balance due. **24** _____
- 25 Total credit you wish to apply from a credit memorandum. **25** _____
- 26 **Subtract Line 25 from Line 24.** This is your net tax due. **26** _____
- 27 Total amount you paid for the reporting period for which you are filing this amended return. **27** _____
- 28 If Line 27 is greater than Line 26, **subtract Line 26 from Line 27.** This is the amount of your overpayment. **28** _____
- 29 If Line 27 is less than Line 26, **subtract Line 27 from Line 26.** This is the amount you underpaid. Pay this amount. **29** _____

Step 4: Check the reason you are filing this amended return

- ☐ I received a Notice of Possible Overpayment or made a computation error that resulted in an overpayment of tax.
- If you checked this box, did you collect the overpaid tax from your customer? ☐ yes ☐ no
- If you checked **"yes,"** did you unconditionally refund the overpaid tax? ☐ yes ☐ no
- ☐ I made a computation error that resulted in underpayment of tax.
- ☐ I made an error on a schedule or attachment.
- ☐ I should have taken a deduction for _____
- ☐ The original IBT no. was incorrect. The incorrect IBT no. is ____-____-____.
- ☐ The original reporting period was incorrect. The incorrect reporting period is ____/____/____.
- ☐ Other. Please explain. _____

Step 5: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title) _____ Title: _____ (____)____-____/____/____
Telephone number (include area code) _____ Date _____

Preparer's signature and title (state if individual owner, member of firm, or corporate officer title) _____ Title: _____ (____)____-____/____/____
Telephone number (include area code) _____ Date _____



Form RT-2-X Instructions

General Information

Who must file Form RT-2-X?

You must file Form RT-2-X, Amended Telecommunications Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment. You must also attach any supporting documentation.

What if I fail to file my return or pay the amount I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of Publication 103, visit our Web site at www.ILtax.com or call us at **1 800 356-6302**.

What if my return covers transactions at more than one location?

You must complete Form RT-2-M, Telecommunications Tax Schedule, and attach it to your Form RT-2-X if you are reporting transactions at more than one location.

What if I had no business activity during the period for which my return is due?

You must file your return on or before the due date even if you had no business activity during the period for which your return is due.

Where do I mail my completed Form RT-2-X?

Mail your completed Form RT-2-X, and payment (if applicable) to us at:

**TELECOMMUNICATIONS TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

What if I have questions?

If you have any questions, write us at the address above or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 524-5407** or **217 785-6602**.

Step-by-Step Instructions

Step 1: Identify your business

Line 8 - You must file a "final" return when you have sold or discontinued your business and you no longer owe the Telecommunications Excise Tax.

Step 2: Figure your net gross charges subject to tax

Note: Make sure you write your figures as they should have been filed. Do not write the difference between the figures that were originally filed and the correct figures.

Line 9 - Total gross charges billed during the period for which you are filing this amended return.

"Gross charges" is the amount paid for

- telecommunications originated or received in Illinois and
- all services and equipment you provided in connection therewith, whether paid for with cash, credit, services, or property.

When you figure your gross charges, do **not** deduct the cost of

- providing such telecommunications;
- materials used in providing telecommunications;
- labor or service; or
- any other expense you incur in providing telecommunications.

Line 10 - If credit is used to pay for telecommunications services and equipment, write the credit amount on Line 10 when the credit is paid.

Line 12a through Line 12c - Write the amount of gross charges that you included in Line 9 that were billed to the

Line 12a - federal government.

Line 12b - state of Illinois.

Line 12c - resellers that will later bill and collect tax from the end user. **Note:** Sales to resellers are exempt from tax only if the reseller provides you with documentation that they are a reseller.

Line 12d - Identify your "other" deductions on Line 12d and include the total gross receipts (excluding those indicated on Lines 12a, 12b, and 12c) that are exempt from tax and included in Line 9. If you are taking a deduction for a DCCA-certified business enterprise, you must list the business name and write the amount of the deduction on the line provided. Attach an additional sheet if necessary.

Step 3: Figure your tax due

Line 15a - Amount of Line 14 that represents net gross charges that are subject to the current state and municipal tax rates.

Line 15b - Multiply Line 15a by the current tax rates.

Line 16a - Amount of Line 14 that represents net gross charges that are subject to tax rates **other than** the current state and municipal tax rates.

Line 16b - Multiply Line 16a by the correct tax rates.

Line 18 - To prevent multi-state taxation, you may take a credit against the tax that is owed if you paid tax to another state. You may not take a credit that is greater than the tax owed. You must attach documentation showing that the amount of tax claimed was owed and paid to the other state(s).

You may also take a credit against the tax that is owed if you paid tax on services you purchased and resold from a telecommunication retailer.

Line 20 - If you file a return and pay the amount you owe by the due date, you are allowed a cost of collection discount. Multiply Line 19 by 1 percent (.01) and write the results on Line 20.

Line 23 - If you pay on a quarter-monthly basis and have overpaid your tax, do not file a claim with us. We will approve a credit for any amount you have overpaid.

Line 25 - If you wish to apply a credit memorandum, write the amount of credit you are using.

Line 26 - Subtract Line 25 from Line 24. This is your net tax due.

Line 27 - Write the total amount that you have paid. This figure includes the amount you paid with your actual return, any subsequent amended return(s), and any tax you paid on any assessment for this liability period. This figure does not include any quarter-monthly payments made. Quarter-monthly payments should be reported on Line 22 of this return. **Do not include any penalty and interest you paid on any assessment.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this liability period. **Do not include any interest you received on the credit or refund.**

Line 28 - If Line 27 is greater than Line 26, subtract Line 26 from Line 27. This is the amount you have overpaid.

Line 29 - If Line 27 is less than Line 26, **subtract Line 27 from Line 26.** This is the amount you owe. We will bill you for penalties and interest, or if you prefer, include the penalty and interest amounts on Line 29. Please identify how much is penalty and interest to the left of Line 29. Make your check payable to "Illinois Department of Revenue".

Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form RT-2-X. Also, provide any correct information (if applicable).

Note: If you check "Other" and are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.